

**Burial Authority Committee - Burial Authority Budget 2023-24**

Saltash Town Council

For the year ended 31 March 2024

Account	Actual 2022/23	EMF Balances B/F 2022/23	To/From Reserves & Budget Virements 2023/24	Budget 2023/24	Actual YTD 2023/24	Budget Available 2023/24	Precept Budget 2024/25	Budget 2025/26	Budget 2026/27	Budget 2027/28
<b>Operating Income</b>										
<b>Burial Authority Income</b>										
4612 BA Cemetery Fees (Churchtown)	16,411	0	0	21,862	17,505	4,357	12,104	12,988	13,936	14,953
4614 BA Memorial Bench Income (Churchtown)	583	0	0	1,000	950	50	900	966	1,036	1,112
<b>Total Burial Authority Income</b>	<b>16,994</b>	<b>0</b>	<b>0</b>	<b>22,862</b>	<b>18,455</b>	<b>4,407</b>	<b>13,004</b>	<b>13,954</b>	<b>14,972</b>	<b>16,065</b>
<b>Total Operating Income</b>	<b>16,994</b>	<b>0</b>	<b>0</b>	<b>22,862</b>	<b>18,455</b>	<b>4,407</b>	<b>13,004</b>	<b>13,954</b>	<b>14,972</b>	<b>16,065</b>
<b>Operating Expenditure</b>										
<b>Burial Authority Expenditure</b>										
6000 BA Petrol	126	0	0	378	117	261	406	436	467	502
6001 BA Machinery Maintenance Costs	0	0	0	275	121	154	296	318	341	366
6003 BA Health & Safety	0	0	0	55	0	55	60	64	69	74
6004 BA General Site Maintenance	557	0	1,525	613	2,132	6	658	706	758	813
6005 BA Fire Extinguishers	41	0	0	90	0	90	97	104	112	120
6008 BA Tree Survey & Tree Maintenance	818	0	(500)	791	0	291	849	911	977	1,049
6009 BA Electricity Costs	230	0	0	690	396	294	394	423	454	487
6010 BA PWLB Loan Repayment & Interest	21,385	0	0	21,385	21,385	0	21,385	10,692	0	0
6011 BA Water	0	0	(48)	364	0	316	391	420	450	483
6012 BA Memorial Bench (Expenditure)	147	0	0	0	187	(187)	751	806	865	928
6013 BA Security Alarm Maintenance	159	0	0	173	164	9	186	200	214	230
6014 BA Cemetery Software Subscription	288	0	48	329	377	0	405	435	466	500
<b>Total Burial Authority Expenditure</b>	<b>23,753</b>	<b>0</b>	<b>1,025</b>	<b>25,143</b>	<b>24,878</b>	<b>1,290</b>	<b>25,878</b>	<b>15,515</b>	<b>5,173</b>	<b>5,552</b>
<b>Burial Authority Staffing Expenditure</b>										
Burial Authority Staffing Expenses	62	0	(296)	296	0	0	0	0	0	0
6666 ST BA Staff Training (Churchtown)	0	0	(227)	227	0	0	0	0	0	0
Burial Authority Staffing Costs	7,494	0	(8,949)	8,949	0	0	0	0	0	0
<b>Total Burial Authority Staffing Expenditure</b>	<b>7,556</b>	<b>0</b>	<b>(9,472)</b>	<b>9,472</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Operating Expenditure</b>	<b>31,309</b>	<b>0</b>	<b>(8,447)</b>	<b>34,615</b>	<b>24,878</b>	<b>1,290</b>	<b>25,878</b>	<b>15,515</b>	<b>5,173</b>	<b>5,552</b>
<b>Total Burial Authority Operating Expenditure</b>	<b>31,309</b>	<b>0</b>	<b>(8,447)</b>	<b>34,615</b>	<b>24,878</b>	<b>1,290</b>	<b>25,878</b>	<b>15,515</b>	<b>5,173</b>	<b>5,552</b>
<b>Total Burial Authority Operating Surplus/ (Deficit)</b>	<b>(14,314)</b>	<b>0</b>	<b>8,447</b>	<b>(11,753)</b>	<b>(6,423)</b>	<b>3,117</b>	<b>(12,874)</b>	<b>(1,561)</b>	<b>9,799</b>	<b>10,513</b>
<b>Burial Authority EMF Expenditure</b>										
6070 BA EMF Churchtown Cemetery Capital Works	1,464	6,204	0	0	2,279	3,925	1,500	1,500	1,500	1,500
6071 BA EMF Replace Machinery & Equipment	0	14,967	(1,025)	0	127	13,815	0	0	0	0
6073 BA EMF Memorial Garden	800	4,200	0	0	476	3,724	0	0	0	0
6692 ST BA EMF Staff Contingency (Churchtown)	0	1,200	(1,200)	0	0	0	0	0	0	0
<b>Total Burial Authority EMF Expenditure</b>	<b>2,264</b>	<b>26,571</b>	<b>(2,225)</b>	<b>0</b>	<b>2,882</b>	<b>21,464</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>Total Burial Authority Expenditure (Operational &amp; EMF)</b>	<b>33,573</b>	<b>26,571</b>	<b>(10,672)</b>	<b>34,615</b>	<b>27,760</b>	<b>22,754</b>	<b>27,378</b>	<b>17,015</b>	<b>6,673</b>	<b>7,052</b>
<b>Total Burial Authority Budget Surplus/ Deficit</b>	<b>(16,578)</b>	<b>(26,571)</b>	<b>10,672</b>	<b>(11,753)</b>	<b>(9,305)</b>	<b>(18,347)</b>	<b>(14,374)</b>	<b>(3,061)</b>	<b>8,299</b>	<b>9,013</b>

**To/From Reserves & Budget Virements 2023/24**

- Virement from General Reserves to Burial Authority Staffing Costs - £56 - PE 99/22/23
- Virement from General Reserves to 6692 ST BA EMF Staff Contingency (Churchtown) - £2,874 - FTC 58/23/24
- Virement from 6615 ST BA Cemetery Warden Gross Pay to 6618 ST SE Services Delivery Gross Pay - £7,038 - BA 24/23/24
- Virement from 6616 ST BA Cemetery Warden Empers NI to 6619 ST SE Services Delivery Empers NI - £595 - BA 24/23/24
- Virement from 6617 ST BA Cemetery Warden Empers Pension to 6620 ST SE Services Delivery Empers Pension - £1,372 - BA 24/23/24
- Virement from 6663 ST BA Cemetery Staff Clothing (Churchtown) to 6673 ST SE Services Delivery Clothing - £59 - BA 24/23/24
- Virement from 6664 ST BA Cemetery Staff Mobile Phones (Churchtown) to 6674 ST SE Services Delivery Mobiles - £203 - BA 24/23/24
- Virement from 6665 ST BA Staff Travelling Costs (Churchtown) to 6675 ST SE Services Delivery Staff Travelling Expenses - £34 - BA 24/23/24
- Virement from 6666 ST BA Staff Training (Churchtown) to 6676 ST SE Services Delivery Staff Training - £227 - BA 24/23/24
- Virement from 6692 ST BA EMF Staff Contingency (Churchtown) to 6700 ST SE Services Delivery Staff Contingency - £4,074 - BA 24/23/24
- Virement from 6071 BA EMF Replace Machinery & Equipment to 6004 BA General Site Maintenance - £525 - BA 24/23/24
- Virement from 6011 BA Water to 6014 BA Cemetery Software Subscription - 48 - BA 24/23/24
- Virement from 6071 BA EMF Replace Machinery & Equipment to 6004 BA General Site Maintenance - £500 - BA 33/23/24
- Virement from 6008 BA Tree Survey & Tree Maintenance to 6004 BA General Site Maintenance - £500 - BA 5/24/25
- 6012 BA Memorial Bench (Expenditure) -£187 offset by income 4614 BA Memorial Bench Income £950